

**SUB DELEGATION OF POWERS AND DUTIES ON
FINANCIAL MATTERS BY THE MUNICIPAL MANAGER**



DRAFT FINACIAL DELEGATIONS OF THE MOPANI DISTRICT MUNICIPALITY BY MUNICIPAL MANAGER

Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations																
1.	1. Ensure that the commitment or spending of public money has been authorised by a duly designated employee in terms of the financial delegations as contemplated by the MFMA.	All employees responsible for processing payments	<i>Copies of authorised signatories must be kept, maintained and updated by the Budget and Treasury and must be available to all employees responsible for processing payments for inspection and or verification.</i>																
2.	Signing authority to commit or spend public money in terms of the MFMA and Treasury Regulations delegations and the Accounting Officer's Procurement Guidelines.	<p><u>Completed by:</u></p> <p>Any designated official</p> <p><u>Checked and verified by:</u></p> <p>Chief User Clerk Supervisor</p> <p><u>Approval of Expenditure</u></p> <p>Manager Director Municipal Manager</p> <p><u>Approval of invoice before payment</u></p> <p>Senior Accountant Manager Director Municipal Manager</p>	<p><i>Any of these signatories may sign the payment document as indicated, provided that the prescribed policies and procedures as indicated in the Financial and Procurement Manuals are adhered to.</i></p> <p><i>All payments in excess of R2 000 must be effected electronically unless otherwise approved by the CFO. Payments may not be split to circumvent this regulation and any non-compliance with this regulation constitutes financial misconduct.</i></p> <p><i>All goods and services shall be obtained in terms of the Accounting Officer's Procurement Procedures. Heads of departments may only delegate in writing to a level lower than that of a manager to commit public money in respect of all goods and services, travel expenditure, subsistence and travel advances and claims, miscellaneous payments and petty cash.</i></p> <p><u>Threshold approval of commitment on expenditure</u></p> <table border="1"> <tr> <td>Senior Accountant</td><td>Manager</td><td>Director:</td><td>Municipal Manager</td></tr> <tr> <td>Up to R2 000</td><td>Up to R10 000</td><td>Up to R2 000 000</td><td>Unlimited</td></tr> </table> <p><u>Threshold approval of invoice for service and good receipts</u></p> <table border="1"> <tr> <td>Senior Accountant</td><td>Manager</td><td>Director:</td><td>Municipal Manager</td></tr> <tr> <td>Up to R2 000</td><td>Up to R10 000</td><td>Up to R2 000 000</td><td>Unlimited</td></tr> </table>	Senior Accountant	Manager	Director:	Municipal Manager	Up to R2 000	Up to R10 000	Up to R2 000 000	Unlimited	Senior Accountant	Manager	Director:	Municipal Manager	Up to R2 000	Up to R10 000	Up to R2 000 000	Unlimited
Senior Accountant	Manager	Director:	Municipal Manager																
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3.	Approval of manual payment on the invoice	<u>Approval of invoice before payment</u> Manager: Expenditure Manager: Revenue Manager: Financial Services Chief Financial Officer (CFO) Municipal Manager	<u>Threshold Approval of invoice</u> <table><tr><td>Manager</td><td>Chief Financial Officer:</td><td>Municipal Manager</td></tr><tr><td>Up to R10 000</td><td>Up to R20 000 000</td><td>Unlimited</td></tr></table>	Manager	Chief Financial Officer:	Municipal Manager	Up to R10 000	Up to R20 000 000	Unlimited		
Manager	Chief Financial Officer:	Municipal Manager									
Up to R10 000	Up to R20 000 000	Unlimited									
4.	2. Pre-authorisation of order on PROMIS system	Procurement Officer Manager Supply Chain Management (SCM)	<u>Threshold Approval of orders</u> <table><tr><td>Procurement officer</td><td>Manager SCM</td><td>CFO</td><td>Municipal Manager</td></tr><tr><td>Up to R10 000</td><td>Up to R30 000</td><td>Up to R2 000 000</td><td>Unlimited</td></tr></table> <i>The person pre- authorising payments on PROMIS may not be involved in processing orders.</i>	Procurement officer	Manager SCM	CFO	Municipal Manager	Up to R10 000	Up to R30 000	Up to R2 000 000	Unlimited
Procurement officer	Manager SCM	CFO	Municipal Manager								
Up to R10 000	Up to R30 000	Up to R2 000 000	Unlimited								
5.	Promis payment authorisation; and Promis journal authorisation.	<u>Capturer</u> Clerk <u>Reviewer and Verifier</u> Senior Accountant: Expenditure Senior Accountant: Revenue Senior Accountant: Financial Services <u>Approver</u> Manager: Expenditure Manager: Revenue Manager: Budget and Reporting Chief Financial Officer	<i>Any one of these designated officials may authorise both personnel and other expenditure on Promis.</i> <i>The person capturing the transaction on Promis may not be the same person authorising the transaction.</i> <table><tr><td>Senior Accountant</td><td>Manager:</td><td>CFO</td></tr><tr><td>Up to R200 000</td><td>unlimited</td><td>Unlimited</td></tr></table>	Senior Accountant	Manager:	CFO	Up to R200 000	unlimited	Unlimited		
Senior Accountant	Manager:	CFO									
Up to R200 000	unlimited	Unlimited									
6.	Invoices	All employees	<i>Invoice is being paid it must be “stamped paid”, to avoid double payment of invoice.</i>								

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	<p>Ensure that invoices presented for payment were not previously paid.</p> <p>Ensure that, unless stated otherwise in a contract or other agreement, all payments due to creditors are settled within 30 days of date receipt, and in the case of civil claims, from the date of settlement or court judgement.</p> <p>Contract payments will not be made within 14 days of receipt of invoice by the CFO’s office</p>	<p>All employees</p> <p>All the employees in the Expenditure Management</p> <p>Responsible Peron: Manager Expenditure</p>	<p><i>Invoices and/or statements for Municipality accounts must be endorsed by a “date stamp” indicating the date of receipt there-of.</i></p>								
Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations								
7.	<p>Payments</p> <p>Authorisation of transfer funds on ABSA payment system</p>	<p><u>Capturer</u> Deputy Manager</p> <p><u>Reviewer</u></p> <p>Deputy: Chief Financial Officer</p> <p><u>Approver</u> Chief Financial Officer</p>	<table><tr><td>Deputy Chief Financial Officer (DCFO)</td><td>Chief Financial Officer (CFO)</td><td>Municipal Manager (MM)</td></tr><tr><td>Up to R1000 000</td><td>Up to R2 000 000</td><td>Unlimited</td></tr></table>	Deputy Chief Financial Officer (DCFO)	Chief Financial Officer (CFO)	Municipal Manager (MM)	Up to R1000 000	Up to R2 000 000	Unlimited	<p><i>Where the payment amount exceeds the threshold for both the DCFO and CFO, only the CFO and MM can approve the transaction.</i></p>	
Deputy Chief Financial Officer (DCFO)	Chief Financial Officer (CFO)	Municipal Manager (MM)									
Up to R1000 000	Up to R2 000 000	Unlimited									
8.	<p>Transfer of funds (Virements)</p> <p>Authorisation of transfer funds on Promis</p>	<p><u>Capturer</u> Deputy Manager</p> <p><u>Reviewer</u></p> <p>Deputy: Chief Financial Officer</p> <p><u>Approver</u> Chief Financial Officer</p>	<table><tr><td>Chief Financial Officer</td><td>Municipal Manager</td></tr><tr><td>Up to R2 000 000</td><td>Unlimited</td></tr></table>	Chief Financial Officer	Municipal Manager	Up to R2 000 000	Unlimited	<p><i>MM and the CFO must approve before any processing of the virement.</i></p>			
Chief Financial Officer	Municipal Manager										
Up to R2 000 000	Unlimited										

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Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations
9.	Revising PayDay transactions that are initiated by Personnel Remuneration and Debtors Management <ul style="list-style-type: none"> • Method of payment/Banking details • Tax • Reversal of salary • Freeze of salary • General allowances • Overtime • Standby allowance) • Over deduction • Subsistence and travel payment • General deductions • Disallowance of allowance • Garnishee order • Amend disallowance of allowance • Medical • Discretionary deductions • Instate Disallowance) • Instate Disallowance of allowance • Instate Garnishee order • Amend Garnishee order • Terminate discretionary deductions 	<p><u>Capturer</u> Senior Clerk</p> <p><u>Reviewer</u> Accountant: Expenditure</p> <p><u>Approver</u> Senior Accountant Expenditure Manager: Expenditure Management</p>	<p><i>Revising/approval functions must be designated in writing or by duly electronic means to the delegated officials by the Chief Financial Officer or his/her delegate.</i></p> <p><i>The person approving/revising a PayDay transaction may not be the same person authorising a transaction.</i></p>
10.	Subsistence and Travel Allowance Payment	<p><u>Trip Approval</u> Manager Director Municipal Manager Mayor</p> <p><u>Approval of Payment</u> Chief Financial Officer</p>	<p><i>Approval of the payment of the S & T must be approved by the CFO, on return from the trip proof of attendance must be submitted to the Expenditure Management within 10 days after returning from the trip, failure will be results in amount deducted from salary in the following month.</i></p>

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11.	Bank recalls Signing stop payments for printed or manually issued warrant vouchers and electronic bank transfers (EBT).	<u>Expenditure Management</u> Manager: Expenditure Senior Accountant Expenditure <u>Approver</u> Chief Financial Officer <u>Revenue Management</u> Manager: Revenue Chief Financial Officer <u>Approver</u> Chief Financial Officer	<i>Up to assistance officer and the Manager can approve on the pre-audit check list.</i> <i>NB: Introduction of the pre-audit check list</i>
12.	Claims payable Ensure that claims presented for payment were not previously paid.	All employees	<i>Claims received must be endorsed by a “date stamp” indicating the date of receipt there-of.</i>
13.	Assign signature authority for transfer payments.	Deputy Chief Financial Officer Manager: Expenditure Manager: Revenue Chief Financial Officer	<i>To be co-signed with the CFO or Delegated Manager</i>

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Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations
14.	Receipts/Revenue Issuing of receipts and daily deposits of Municipal money.	Cashiers Clerk: Revenue Senior Accountant: Revenue Manager: Revenue	Receipts book issued to the cashier when the system is down, must, when not in use be safeguarded in a locked safe.
15.	Receipts/Revenue (continues) Checking of daily receipts and deposits	Senior Accountant: Revenue Manager: Revenue Chief Financial Officer	<i>All revenue received must be deposited daily. For amounts in excess of R2000, collected at outside offices as soon as practicable.</i> <i>Cash collected at outside offices must be deposited at least once a week.</i> <i>The person checking daily deposits may not be the cashier.</i> <i>Bank reconciliation to be done independently of Revenue department.</i>
16.	Other Municipal Revenue Recording and reconciling of revenue	<u>Recording</u> Clerk: Revenue Review and reconciling Senior Accountant: Revenue <u>Approval</u> Manager: Revenue Chief Financial Officer	<i>The person issuing receipts may not be the same person recording and reconciling revenue.</i>
Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations
17.	Voted Funds Requisition of funds	Manager: Financial Services Chief Financial Officer Senior Accountant: Financial Services	<i>Submit requisitions of funds via other banking institution to Municipality, in accordance with the approved cash flow estimated.</i>
18.	Voted Funds (continues) Surrender of any Grants if any.	Manager: Expenditure Chief Financial Officer	<i>Surrender to the National Treasury any unexpended grants money at the end of the financial year after the books have been closed and the</i>

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			Annual Financial Statements have been audited by the Auditor-General.		
19.	Claims, thefts and Losses Dealing with claims, losses or damages incurred by the Department through acts or omissions of officials	Clerk responsible for insurance Chief Financial Officer	The persons who are responsible should ensure compliance with all relevant laws, regulations and prescripts and where necessary liaise with the Chief Financial Officer.		
20.	Write-off of thefts or losses	Manager: Financial Services Manager: Assets Chief Financial Officer Municipal Manager Council	Claims supporting documentation.		
			Chief Financial Officer	Municipal Manager	Council
			Up to R5 000	10 0000	Unlimited
21.	Debtors Dealing with debtors and related matters	Senior Accountant: Revenue Assistant accountants: Revenue	The persons who are responsible should ensure compliance with all relevant laws, regulations and prescripts and where necessary liaise with the Chief Financial Officer and debtors collection. Debt should be dealt with in terms of the Municipality debt policy and procedures.		
31	Write-off of money not recoverable	Chief Financial Officer Municipal Manager Council			
			Chief Financial Officer	Municipal Manager	Council
			Up to R5 000	1 000	Unlimited

Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations
22.	Debtors (continues) Settlement of Debtors accounts)	Manager: Revenue Chief Financial Officer	<i>Credit Control and Debt collection policy.</i>
23.	Reconnection of services and arrangements	Assistant Accountant Senior accountant Chief Financial Officer Manager: Revenue	<i>Credit Control and Debt collection policy.</i>

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24.	Issuing of clearance certificates	<p><u>Preparer</u> Senior Accountant</p> <p><u>Reviewer</u> Manager: Revenue</p> <p><u>Approver</u> Chief Financial Officer</p>	<i>Ensure that all money owed to council regarding sale of property is recovered.</i>
25.	<p>Debtors (continues)</p> <p>Signing of debt advices (Asset & Liability form)</p>	<p>Senior Accountant: Revenue Assistant Accountants: Revenue Manager: Expenditure Manager: Revenue Chief Financial Officer</p>	
26.	<p>PROMIS System Control</p> <p>Set up and maintain security and workflow groups for users and register, amend or remove PROMIS users.</p>	<p>Manager: Expenditure Manager: Revenue Senior Accountant: Revenue Assistant Accountants: Revenue Chief Financial Officer</p>	<p><i>The PROMIS system control functions must be handed over in writing to the designated employees.</i></p> <p><i>Allocate functions with financial impact to users only on written instruction from the Director: Financial Administration.</i></p>
27.	<p>PROMIS System Control (continues)</p> <p>Maintain the Municipality code structure (Standard Chart of Accounts).</p>	<p>Senior Accountant: Financial Services Manager: Financial Services Chief Financial Officer</p>	<p><i>Conduct major structural changes such as the chart of accounts and organisational structure changes only on written instruction to the Chief Financial Officer or his/her delegate.</i></p> <p><i>Conduct minor structural changes such as the activation of items or addition responsibilities only on written instruction from the Manager: Financial Services.</i></p>
28.	<p>PROMIS System Control (continues)</p> <p>Maintain the Municipality vote structure.</p>	<p>Senior Accountant: Financial Services Manager: Financial Services Chief Financial Officer</p>	<i>Conduct major structural changes such as the vote structure and organisational structure changes only on written instruction to the Chief Financial Officer or his/her delegate.</i>

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			<i>Conduct minor structural changes such as the activation of items or addition responsibilities only on written instruction from the Manager: Budget and Treasury.</i>
29.	PROMIS System Control (continues) Maintain debt interest on the system	Manager: Revenue Chief Financial Officer	<i>The debt interest rate must be maintained according to the rate as approved in the annual budget.</i>
30.	PayDay System Control Register, amend or remove PAY DAY users under his/her control	Manager: Expenditure Chief Financial Officer	<i>Conduct changes other than those with financial impact to user profiles on written instruction from the user's Line Manager.</i> <i>Conduct the allocation of functions with financial impact to users only on written instruction from the Director: Financial Administration.</i> <i>The Assistant Director will relief the Manager with PayDay System Control functions only in the absence of the Manager. PayDay System Control functions must be handed over in writing from the Manager to the Officer.</i>

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Item	Powers, Activities and Duties that are delegated	Delegated to	Conditions/limitations
31.	PAY DAY System Control (continues) Maintain the Municipal code structure in conjunction with PROMIS	Manager: Expenditure Manager: Revenue Deputy Chief Financial Officer Chief Financial Officer	<i>Conduct changes to user profiles and the Municipality code structure only on written instruction from the Chief Financial Officer or his/her delegate or the Director: Human Resource Administration.</i>
32.	PROMIS System Control Register, amend or remove users under his/her control	Manager: Expenditure Manager: Revenue Manager: Budget and Reporting Deputy Chief Financial Officer Chief Financial Officer	<i>Conduct changes other than those with financial impact to user profiles on written instruction of the Chief Financial Officer.</i> <i>Conduct the allocation of functions with financial impact to users only on written instruction from Chief Financial Officer.</i>
33.	Asset Management System Register, amend or remove users under his/her control	Manager: Assets Deputy Chief Financial Officer Chief Financial Officer	<i>Conduct changes other than those with financial impact to user profiles on written instruction of the Chief Financial Officer.</i> <i>Conduct the allocation of functions with financial impact to users only on written instruction from Chief Financial Officer.</i>
34.	Budget Control Dealing with the Municipality budgets and related matters.	Senior Accountant: Budget and Reporting Manager: Budget and Reporting Deputy Chief Financial Officer Chief Financial Officer	<i>The persons who are responsible should ensure compliance with all relevant laws, regulations and prescripts and where necessary liaise with the Chief Financial Officer..</i>
35.	Budget Control (continues) Maintain the Municipalities budget allocations on PROMIS	Senior Accountant: Financial Services Manager: Financial Services Deputy Chief Financial Officer Chief Financial Officer	<i>Conduct changes to the Municipality budget allocations only on written approval from the Financial Services Managers, Chief Financial Officer or his/her delegate.</i> <i>Once a budget allocation has been changed on request by programme budget managers.</i>
36.	Budget Control (continues) Signing of budget submissions such as monthly reporting, Budget, Adjustments Estimates, Roll over etc. for submission to the Accounting Officer, Council and Treasury	Senior Accountant: Financial Services Manager: Budget and Reporting Deputy Chief Financial Officer Chief Financial Officer	

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37.	Suppliers banking details Capturing of suppliers banking details on Promis.	Capturer: Clerk: Expenditure Senior Clerk: Expenditure Reviewer: Snr. Accountant: Expenditure Accountant: Expenditure Approver: Manager: Expenditure Chief Financial Officer	<i>The Officer may only capture suppliers banking details on Promis system with proper documentation.</i> <i>The person capturing the suppliers banking details on Promis may not be the same person authorising the entity.</i> <i>The Promis System Controller may not capture suppliers banking details on Promis.</i> <i>The Promis System Controller may not capture suppliers banking details on Promis.</i> <i>The Promis System Controller may not have access to change suppliers banking details.</i>
38.			

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39.	Signing authority for monthly reconciliation's Expenditure and Revenue Management <ul style="list-style-type: none"> • Bank reconciliation • Revenue • Transfers • Creditors • Promis Control Accounts • Deposit Control Accounts • Suspence Accountsts • Approval of plan deposit • Grant Register 	Preparer: Manager: Expenditure Management Manager: Revenue Management Manager: Financial Services Manager: Supply Chain Management Reviewer and Approver: Deputy Chief Financial Officer Chief Financial Officer	<i>CFO to review on monthly basis on the approval of the reconciliation by Managers</i>
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40.	Signing authority for monthly reconciliation's (continues) Personnel Remuneration <ul style="list-style-type: none">PayDay related Promis Control AccountsPromis / Payday integration reconciliation	Preparer : Manager: Expenditure Management Manager: Revenue Management Reviewer and Approver: Manager: Budget and Reporting Deputy Chief Financial Officer Chief Financial Officer	CFO to review on monthly basis on the approval of the reconciliation by Managers													
41.	Signing authority for monthly reconciliation's (continues) Policy Development and Internal Control	Manager : Il Budget and Treasury Deputy Chief Financial Officer Chief Financial Officer	Review financial policies on annual basis													
42.	Signing authority for correspondence Standard letters such as debt letters, debtors collection, claims recoverable etc.:	Manager: Expenditure Manager: Revenue Manager: Budget and Reporting Deputy Chief Financial Officer Chief Financial Officer	The person, who is responsible for drafting the letter, must stipulate his/her name and telephone number at the header, for enquiries. An official in the rank of Officer or higher should sign standard issued letters.													
43.	Signing authority for correspondence (continues) Submissions to the Accounting Officer, the National Treasury and non-standard correspondence	Chief Financial Officer Municipal Manager														
44.	Signing authority for the requisition	Directors Chief Financial Officer Municipal Manager	As per Municipal Supply Chain Management Regulation 5 <table><tr><td>CFO</td><td>Director:</td><td colspan="2">Municipal Manager</td></tr><tr><td>Up to R2 Million upon approval by the Municipal Manager</td><td>Up to R2 Million upon approval by the Municipal Manager</td><td colspan="2">Unlimited</td></tr></table>				CFO	Director:	Municipal Manager		Up to R2 Million upon approval by the Municipal Manager	Up to R2 Million upon approval by the Municipal Manager	Unlimited			
CFO	Director:	Municipal Manager														
Up to R2 Million upon approval by the Municipal Manager	Up to R2 Million upon approval by the Municipal Manager	Unlimited														
45.	Request for quotation for bid, goods and Services	First approval All finance personnel Second approval Chief Financial Officer	<table><tr><td>Senior Accountant</td><td>Manager</td><td>Director:</td><td colspan="2">Municipal Manager</td></tr><tr><td>Up to R2 000</td><td>Up to R10 000</td><td>Up to R2 Million in compliance with the Supply Chain</td><td colspan="2">Unlimited</td></tr></table>				Senior Accountant	Manager	Director:	Municipal Manager		Up to R2 000	Up to R10 000	Up to R2 Million in compliance with the Supply Chain	Unlimited	
Senior Accountant	Manager	Director:	Municipal Manager													
Up to R2 000	Up to R10 000	Up to R2 Million in compliance with the Supply Chain	Unlimited													

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					management Policy.		
46.	Order approval	Manager SCM Chief Financial Officer Municipal Manager	Manager SCM	CFO	Municipal Manager		
			Up to R30 000	Up to R2 Million upon approval by Municipal Manager after the supply chain process has been followed.	Unlimited		
<i>As per Municipal Supply Chain Management Regulation 5</i>							
47.	Appointment of Service Provider	Manager SCM Chief Financial Officer Municipal Manager:	Manager SCM	CFO	Municipal Manager		
			Up to R30 000	Up to R2 Million upon approval by Municipal Manager after the supply chain process has been followed.	Unlimited		

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48.	Request for quotation for goods and Services (Stores)	First approval Supply Chain Officer and Stores Second approval Chief Financial Officer	Senior Accountant	Manager	Director:	Municipal Manager
			Up to R2 000	Up to R10 000	Up to R2 Million	Unlimited
49.	Movement of Assets	Request Managers Director Municipal Manager Approval Asset Manager Chief Financial Officer	<i>All Requests for movement of assets must be approved by the Asset Manager or Chief Financial officer before any asset can be moved to a different location.</i>			
50.	Addition of Asset	Clerk Senior Accountant Asset Manager Chief Financial Officer	<i>All assets procured must be recorded and tagged within 10 days after the procurement</i>			
51.	Procurement of Assets	Request for the procurement of Asset Managers Director Municipal Manager	<i>Approval of all assets must be approved by the relevant directors with the Support of the Asset Manager or Chief Financial officer and this is to ensure that the assets procured are tagged and added to the Asset Register</i>			
52.	Materiality Threshold Framework	International Materiality Framework guideline Revenue - 0.5% to 1% Gross Profit - 0.5% to 1% Profit before Tax – 5% Total Asset – 2 – 5% Net Asset – 2% to 5%	<i>This material threshold framework is a guideline and is only applicable where there is an error, misstatements and misinterpretation and classification in the preparation of the AFS or account balance. It must be considered based on the nature, impact and value. The amount will be considered as material if it is above the framework threshold after considering its nature, impact and value.</i>			

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CHIEF FINANCIAL OFFICER

DATE:

MUNICIPAL MANAGER

DATE:

MEMBER OF MAYORAL COMMITTEE FOR FINANCE

DATE:

FINANCE PORTFOLIO COMMITTEE CHAIRPERSON

DATE: